Serial No.: 09/955,356

Case No: YAMAP0783US PATENT

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/Mark D. Saralino/

April 16, 2006 Date

Mark D. Saralino

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Takashi KATAYAMA et al.

Serial No.: 09/955,356

Filing Date: September 18, 2001

For: CODING DEVICE, CODING METHOD, PROGRAM AND RECORDING

MEDIUM

Examiner: Mishawn M. Dunn

Art Unit: 2616

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION DATED JANUARY 26, 2006

Sir:

Favorable reconsideration of the above-identified application is respectfully requested in view of the following amendments and comments.